

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

USDC SDNY
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DATE FILED: 5/30/2025

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DANIEL DE OLIVEIRA,

Plaintiff,

-v-

INTERNAL REVENUE SERVICE, et al,

Defendants.
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25-cv-01693 (LJL)

ORDER

LEWIS J. LIMAN, United States District Judge:

During the initial pretrial conference held on May 29, 2025, Defendant Internal Revenue Service orally moved to transfer this matter to the Eastern District of New York, on the grounds that, according to the complaint, Plaintiff is a resident of East Meadow, NY, which is in Long Island. Plaintiff Daniel De Oliveira confirmed that he resides in East Meadow, NY, and consented to a transfer to the United States District Court for the Eastern District of New York.

Accordingly, it appears the venue has been laid in the wrong District and that venue properly lies in the Eastern District of New York. The Court therefore exercises its discretion pursuant to 28 U.S.C. § 1406(a) to transfer this case to the United States District Court for the Eastern District of New York. In the alternative, the Court transfers venue on the consent of the parties pursuant to 28 U.S.C. § 1404(a).

The Clerk of Court is respectfully directed to transfer the files related to Plaintiff's claims against Defendants the Internal Revenue Service, and IRS Agents Carter Taylor and Joseph Fude

to the United States District Court for the Eastern District of New York.

SO ORDERED.

Dated: May 30, 2025
New York, New York

A handwritten signature in black ink, appearing to read 'L. Liman', is written above a horizontal line.

LEWIS J. LIMAN
United States District Judge